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IN THE
Supreme Court of the United States

OCTOBER TERM, 1946.

No. 1122.

ESTATE OF JOSEF BEN DECKER OF JOS. B. DECKER, Deceased.

APPEAL OF GERTRUDE M. DECKER, et al., *Executors*, and of
GERTRUDE M. DECKER, *Individually, Petitioners*,

v.

G. H. KANN and W. L. KANN, *Respondents*.

On Petition for Writ of Certiorari to the Supreme Court of
Pennsylvania, Western District.

REPLY BRIEF FOR PETITIONERS.

✓
CARL J. BATTER,
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Of Counsel: ✓

R. PALMER INGRAM,
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The respondent in its brief challenges the jurisdiction of this Court on the grounds that the petitioners have no title, right, privilege or immunity which is personal to themselves and in which they have no interest.

Assuming, arguendo, that the respondents are correct in their conception of the jurisdictional requirements, we submit that the petitioners as executors, and the petitioner, Gertrude M. Decker as an individual, do have the necessary direct interest.

Section 3670 (Title 26, U. S. C. A.) (set forth in the appendix of the petition) imposes a personal liability on the executors for the payment of the taxes at issue; Gertrude M. Decker individually was a party to the appeal before the Supreme Court of Pennsylvania (R. 89)—she does not come before this Court as an individual in an effort to bring herself within the issues raised by her in her capacity as executrix—she personally was a party to the appeal and raised the issues now presented (R. 95). It will be noted that Section 192 (31 U. S. C. A.) provides:

“Liability of fiduciaries. Every executor, administrator, or assignee, or other person, who pays any debt due by the person or estate from whom or for which he acts, before he satisfies and pays the debts due to the United States from such person or estate, shall become answerable in his own person and estate for the debts so due to the United States, or for so much thereof as may remain due and unpaid.” (R. S. 3467).

so that the executors and Gertrude M. Decker have a very direct interest in the question being correctly decided.

Respectfully submitted,

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April, 1947.